

Nebraska Computer Reporting Procedure, 21MMREF

Wage and Tax Statement,
Form W-2

Includes Nebraska Application
for Computer Reporting,
Form 4419N

Revised September, 2005

For more information, check our Web
site: www.revenue.ne.gov



The purpose of this procedure is to provide unified magnetic media or computer print-out instructions for the reporting of Wage and Tax Statements, Forms W-2, to the Nebraska Department of Revenue.

Who May File. Nebraska Application for Computer Reporting, Form 4419N, must be submitted by employers or by agents acting for single employers or groups of employers. Form W-2 information can be submitted to the state on 3480 or 3490 cartridges, 3½ inch diskettes, CD-R, and computer print-out. The option to transmit Form W-2 information using magnetic media or computer print-out is voluntary, and is not based on the volume of forms to be transmitted. If there is no omission or duplication of records, some reports can be on magnetic media or computer print-out and some on paper forms.

Once authorization for magnetic media or computer print-out reporting has been granted, such approval will continue in effect, providing the requirements continue to be met. New applications are required, however, if users produce files requiring conversion, or if magnetic media or computer print-out reporting is discontinued and then resumed.

When to File. Form 4419N, Nebraska Application for Computer Reporting, requesting permission to file Form W-2, either on magnetic media or computer print-out, must be filed with the Nebraska Department of Revenue **prior to January 1** of the year following the reporting period.

Where to File. Employers, payors, or agents desiring to file magnetic media or computer print-out in lieu of Form W-2 must submit a Form 4419N to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

Reporting Procedure. The original copy of Nebraska Reconciliation of Income Tax Withheld, Form W-3N, must be filed with the Nebraska Department of Revenue. **The Form W-3N must be accompanied by a statement that the Form W-2 documents are being submitted on magnetic media or computer print-out and be submitted on or before March 15 of the year following the reporting period.**

Employers or payers submitting magnetic media or computer print-out must continue to furnish their employees or payees with the state copies of Forms W-2.

Corrected Returns. Use paper Form W-2 if it is necessary to correct individual employee or payee records originally submitted on magnetic media or computer print-out. Corrected documents must contain all relevant information so they supersede the data submitted on magnetic media or computer print-out.

Magnetic Media Requirements. The Nebraska Department of Revenue will be capable of processing media files containing the following characteristics:

Cartridges –

Type of Media:	3480 or 3490 cartridge
Recording Densities:	38,000 bpi
Parity:	Odd
Recording Code:	EBCDIC, ASCII

Diskettes –

Types of Media:	3½ inch diskettes
Recording Densities:	Double-sided/double density or double-sided/high density
Operating System:	MS-DOS or compatible
Recording Codes:	ASCII

CD-R –

Operating System:	MS-DOS or compatible
Recording Codes:	ASCII

Magnetic Media Record Formats. The record formats for W-2s are specified in the Magnetic Media Reporting of the Social Security Administration SSA Pub No. 42-007 MMREF-1. The following data requirements of the Nebraska Department of Revenue are in addition to the data required by the Social Security Administration magnetic media reporting plan for W-2s. With the exception of the additional data required in the code RS record, the federal formats and guidelines specified in Publication (SSA Pub No. 42-007 MMREF-1.) apply. All formats for diskette and cartridges will be the same using the SSA's one record length format.

Cartridge/Diskette Format Specifications

Record Name			
CODE RA—TRANSMITTER RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.

Record Name			
CODE RE—EMPLOYER RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.

Record Name			
CODE RW—EMPLOYEE WAGE RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.

Record Name			
CODE RS—SUPPLEMENTAL RECORD (W-2)			
Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant “RS”
3-4	State Code	2	Enter “31”
5-9	Taxing Entity Code	5	Leave Blank.
10-18	Social Security No.	9	Enter the employee’s social security number. If not available, enter the letter “I” in position 10 and blanks in positions 11-18.
19-33	Employee First Name	15	Enter employee’s first name. Left justify and fill with blanks.
34-48	Employee Middle	15	If applicable, enter the employee’s middle name or initial. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee’s last name. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter an alphabetic suffix. Left justify and fill with blanks
73-94	Location Address	22	Enter the employee location address (attention, Suite, room number etc.) Left justify and fill with blanks.
95-116	Delivery Address	22	Left justify and fill with blanks
117-138	City	22	Enter the employee’s City. Left Justify and fill with blanks.
139-140	State Abbreviation	2	Use standard FIPS abbreviations.
141-145	Zip Code	5	Enter valid Zip Code.
146-149	Zip Code Extension	4	Enter the four-digit extension of the Zip Code. If this field is not applicable, enter blanks.
150-154	Blank	5	Leave Blank. Reserved for SSA use.
155-247	Blank	93	Leave Blank. Not required by the Nebraska Department of Revenue.
248-267	State Employer Identification Number	20	Enter Nebraska Identification Number. Right justify and zero fill. Do not enter the “21-”, preceding the Nebraska identification number.
268-273	Blank	6	Leave Blank. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate FIPS postal numeric code. (NE = “31”)
276-286	State Taxable Wages	11	Enter wages, tips, and other compensation subject to Nebraska tax. Right justify and zero fill; include dollars and cents.
287-297	State Income Tax Withheld	11	Enter amount withheld for Nebraska state income tax. Right justify and zero fill; include dollars and cents.
298-512	Blank	215	Leave Blank. Not used by Nebraska Department of Revenue.

Record Name			
CODE RT—TOTAL RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.

Record Name			
CODE RF—FINAL RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.

Computer Print-out Format. These specifications prescribe the required format and content of the W-2 records to be included in computer print-out reporting, but not the method or equipment to be used in their preparation. Refer to page 5 for the computer print-out formats.

Employer Record. The first page of each print-out must contain the following:

1. Employer's name, address, city, state, and zip code,
2. Reporting year (year for which payments are being reported),
3. Federal and Nebraska employer identification numbers,
4. Taxing department: Nebraska.

Each succeeding page must contain the reporting year and federal and Nebraska employer identification numbers.

Employee Record. For each employee the print-out must contain the following:

1. Employee's social security number,
2. Employee's name, address, city, state, and zip code,
3. Federal income tax withheld,
4. Wages paid subject to withholding,
5. Other compensation,
6. Nebraska taxable wages,
7. Nebraska income tax withheld.

Sequence. The computer print-out must be in employee social security number sequence.

Totals. Totals for the fields below are to be displayed on the last page of the print-out.

1. Total number of records,
2. Total federal tax withheld,
3. Total federal taxable wages,
4. Total Nebraska taxable wages,
5. Total Nebraska tax withheld.

Cartridges. All cartridges if previously used, must be degaussed, erased, and reformatted before reusing. The Department prefers cartridges with IBM OS/VS standard header and trailer labels and cartridges recorded in EBCDIC. **All magnetic media should have an external label affixed for proper return to the submitter.**

Diskettes. All diskettes should be virus scanned before submission to the Nebraska Department of Revenue. If a file can not be contained on one diskette the Department recommends that the file is compressed using PKZIP. PKZIP is the only compression type that the department will accept. All diskettes must contain the 8-character entry "W2REPORT"

as the file name. Don't include any extensions except for the .ZIP when zipping the file. No other files, directories, or data sets should be located on the diskette. No diskettes will be returned to the submitter.

Labels on Magnetic Media. Each piece of media must have an external label affixed to show the following information:

1. Name of transmitter (not payer unless both are the same),
2. State and federal identification numbers,
3. Type of documents, Form W-2,
4. Year to which the records apply,
5. SSA Publication Number used to create cartridge format,
6. Recording density (for cartridges),
7. Recording Code (ASCII or EBCDIC),
8. Sequence number of media and total media in file (1 of 2, etc.),
9. Block size (for cartridges),
10. Record length (for cartridges),
11. Internal label — OS Standard, DOS Standard, None, Other (for cartridges).

Packing. Care should be exercised in packing media and paper documents to eliminate damage in transit. If more than one box is to be shipped, number each with its sequence number and show the total boxes in the shipment. When filing partially on magnetic media and also by means of paper documents, pack together as one shipment.

Shipping. Any mode of transportation desired may be utilized provided shipping charges are prepaid and timely delivery is assured. A transmittal letter must accompany the shipment. The following information must be shown in the transmittal letter. This applies only to records on the media file:

1. Name, **federal employer identification number, and Nebraska identification number** of each payer included on the media,
2. Total payee records (by payer) and a grand total,
3. Total amount of Nebraska tax withheld for each payer,
4. Total number of cartridges, diskettes, or CD-R transmitted.

Address for Shipments. Shipment of magnetic media or computer print-outs should be mailed to the Nebraska Department of Revenue, 301 Centennial Mall South, P.O. Box 94818, Lincoln, Nebraska 68509-4818. Contact phone number for the carrier, (402) 471-5698.

Computer Print-Out Format for W-2

EMPLOYER NAME ADDRESS CITY STATE ZIP		REPORTING YEAR XXXX		FED. ID. NO. XXXXXXXXXX	NEBR. ID. NO. XXXXXXXXXX	REVENUE DEPT. NEBRASKA NEBRASKA WAGES	PAGE XXXXXX
SOC SEC NO NAME XXXX-XX-XXXX		ADDRESS CITY STATE ZIP	FED TAX WITHHELD	FED TAXABLE WAGES	OTHER COMP	NEBRASKA WAGES	NEBRASKA TAX WITHHELD
XXXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXX	ZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZZ.XX
XXXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXX	ZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZZ.XX
XXXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXX	ZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZZ.XX

TOTAL NUMBER OF RECORDS	ZZZ,ZZZ,ZZZ
TOTAL FEDERAL TAX WITHHELD	ZZZ,ZZZ,ZZZ.XX
TOTAL FEDERAL TAXABLE WAGES	ZZZ,ZZZ,ZZZ.XX
TOTAL NEBRASKA TAXABLE WAGES	ZZZ,ZZZ,ZZZ.XX
TOTAL NEBRASKA TAX WITHHELD	ZZZ,ZZZ,ZZZ.XX



Nebraska Application for Computer Reporting

FORM
4419N

•Read instructions on reverse side

ORGANIZATION NAME AND MAILING ADDRESS		AUTHORIZED REPRESENTATIVE NAME					
1 Name		2 Name of Person to Contact Regarding this Request					
Street or Other Mailing Address		Title					
City		State		Zip Code		Telephone Number (including Area Code) ()	
3 Federal Identification Number		4 Nebraska Identification Number		5 End of Reporting Period			
6 Media or Computer Print-Out Format Requested (Check appropriate block)		ESTIMATED VOLUME OF PAYEES					
<input type="checkbox"/> SSA Magnetic Media Reporting Plan <input type="checkbox"/> W-2		Form	Magnetic Media	Diskettes/CD-R	Computer Print-Out	Paper Documents	Combined Fed/State Filing
<input type="checkbox"/> Computer Print-Out <input type="checkbox"/> W-2 <input type="checkbox"/> W-2G <input type="checkbox"/> 1099-R <input type="checkbox"/> 1099-MISC							
<input type="checkbox"/> IRS Publication 1220 Plan <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R <input type="checkbox"/> W-2G							
<input type="checkbox"/> Combined Federal/State Filing Program <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R							
W-2:							
W-2G:							
1099-R:							
1099-MISC:							

CARTRIDGE CHARACTERISTICS			
Type	Labeling	Density	Recording Code

Name, Address, City, State, Zip Code of Person to Whom Cartridge Should Be Returned

DISKETTE/CD-R CHARACTERISTICS	
Size	Operating System

TO BE COMPLETED BY AGENTS FILING FOR MULTIPLE EMPLOYERS		
Employer	Federal I.D. Number	Nebraska I.D. Number

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Authorized Signature

Title

Date

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

☐ APPROVED

COMMENTS: _____

☐ DISAPPROVED

Authorized Signature

Date

INSTRUCTIONS

WHO MUST FILE. Employers or agents who desire to file Form W-2, 1099-R, W-2G, or 1099-MISC in the form of magnetic media, Combined Federal/State Filing, or computer print-out must file the Nebraska Application for Computer Reporting, Form 4419N.

Once authorization for magnetic media or computer print-out reporting has been granted, such approval will continue in effect, providing requirements continue to be met. New applications are required if users produce cartridges requiring conversion, or if magnetic media, Combined Federal/State Filing, or computer print-out reporting is discontinued and then resumed.

WHEN AND WHERE TO FILE. Employers or agents desiring to file magnetic media, Combined Federal/State Filing, or computer print-out in lieu of Forms W-2, 1099-R, W-2G, or 1099-MISC must submit Form 4419N in duplicate to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the name and address of the organization that is making the request to file Forms W-2, 1099-R, W-2G, or 1099-MISC.

LINE 2. Enter the name, title, and telephone number of the person to contact regarding type of information being submitted and magnetic media characteristics.

LINE 6. The Nebraska Department of Revenue will consider either computer print-out or magnetic media using specifications outlined in Nebraska Department of Revenue Information Guide 21MMREF, Nebraska Department of Revenue Information Guide 21CM, and Magnetic Media Reporting (W-2) SSA Pub. No. 42-007 MMREF-1, or Requirements and Conditions for Filing Information Returns on Magnetic Media, IRS Pub. 1220 (W-2G, 1099-R, or 1099-MISC).

COMBINED FEDERAL/STATE FILING. The Nebraska Department of Revenue participates in the Internal Revenue Service Combined Federal/State Filing program, for filing 1099-MISC (Miscellaneous Income) and 1099-R (Recipients of Annuities, Pensions, Retired Pay, or IRA payments) information. Approval from the IRS is required to participate in the Combined Federal/State Filing program. Please refer to the Combined Federal/State Filing program section of IRS Publication 1220 for current IRS guidelines.

ESTIMATED VOLUME. Enter the estimated number of Forms W-2, 1099-R, W-2G, or 1099-MISC to be reported on magnetic media, Combined Federal/State Filing, or computer print-out, and the estimated number of Forms W-2, 1099-R, W-2G, or 1099-MISC to be reported on paper forms.

AUTHORIZED SIGNATURE. This application must be signed by the taxpayer, partner, or corporate officer. If the taxpayer authorizes another person to sign the application, there must be a power of attorney on file with the department.